



**Board Meeting
September 30, 2021
Final/Approved minutes**

The Virginia Board of Accountancy met on Thursday, September 30, 2021, in Board Room #1 of the Perimeter Center, 9960 Mayland Drive, Henrico, Virginia 23233.

MEMBERS PRESENT: Laurie A. Warwick, CPA, Chair
Wendy P. Lewis, CPA, Vice Chair
Jay Bernas
William R. Brown, CPA
W. Barclay Bradshaw, CPA
D. Brian Carson, CPA, CGMA
Nadia A. Rogers, CPA

LEGAL COUNSEL: James Flaherty, Assistant Attorney General,
Office of the Attorney General

STAFF PRESENT: Nancy Glynn, CPA, Executive Director
Renai Reinholtz, Deputy Director
Kelli Anderson, Communications Manager
Patti Hambright, CPE Administrator
Steven Burkarth, Information and Policy Advisor
Nicole Reynolds, Licensing and Operations Support
Morgan Emanuel, Adjudication Specialist

MEMBERS OF THE PUBLIC PRESENT: Stephanie Peters, CAE, President and CEO, Virginia Society of
Certified Public Accountants
Emily Walker, CAE, Vice President, Advocacy, Virginia Society of
Certified Public Accountants

MEMBERS OF THE PUBLIC PARTICIPATING ELECTRONICALLY: Kyle Barrier, Manager, NASBA International Evaluation Services
Bob Lessemun, Retired Detective Superintendent, West Midlands Police,
United Kingdom

CALL TO ORDER

Ms. Warwick called the meeting to order at 10 a.m.

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DETERMINATION OF QUORUM

Ms. Warwick determined there was a quorum present.

SECURITY BRIEFING

Ms. Hambright provided the emergency evacuation procedures.

APPROVAL OF AGENDA

Upon a motion by Mr. Brown, and duly seconded, the members voted unanimously to approve the September 30, 2021, agenda, as amended. The members voting “AYE” were Ms. Warwick, Ms. Lewis, Mr. Bernas, Mr. Bradshaw, Mr. Brown, Mr. Carson and Ms. Rogers.

APPROVAL OF MINUTES/CONSENT AGENDA

Upon a motion by Ms. Rogers, and duly seconded, the members voted unanimously to approve the August 31, 2021, Board meeting minutes, as presented, and to approve the consent agenda as amended. The members voting “AYE” were Ms. Warwick, Ms. Lewis, Mr. Bernas, Mr. Bradshaw, Mr. Brown, Mr. Carson and Ms. Rogers.

PUBLIC COMMENT PERIOD

Ms. Walker noted that as part of the VSCPA mental health series, launched in January 2021, the VSCPA would offer the Mental Health Virtual Summit on January 21, 2022.

Ms. Walker shared that the VSCPA wanted to bring to the attention of their members and the public resources regarding single audits.

Mr. Lessemun addressed the Board with concerns over background checks and the complaint process.

Mr. Bryan Long submitted written comments.

Mr. Edward A. Beck, Esq., on behalf of his client, George Jordan, submitted written comments.

Ms. Warwick reached out for any additional public comment. There was no additional public comment.

COMMITTEE UPDATES

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NASBA Communications Committee

Mr. Carson noted there were no updates for the NASBA Communications Committee.

NASBA Enforcement Resources Committee

Mr. Brown noted there were no updates for the NASBA Enforcement Resources Committee.

NASBA Administration and Finance Committee

Ms. Warwick noted the conclusion of the audit and that financial statements were being reviewed.

NASBA Education Committee

Ms. Rogers noted that the VBOA was viewed as a leader for CPA Evolution. Per Ms. Rogers' recommendation, NASBA's Education Committee voted to hold an Education Committee Webinar for all boards of accountancy in November to discuss how we will adapt and move forward in alignment with the CPA Evolution initiative.

AICPA's Information Systems and Controls Task Force

Ms. Rogers noted there were no updates for the AICPA's Information Systems and Controls Task Force and this committee could be removed from the agenda.

AICPA's Accounting and Review Services Committee

Mr. Bradshaw noted the committee to be very active and that updates would follow.

EXECUTIVE DIRECTOR'S REPORT

General updates

- Ms. Glynn welcomed Morgan Emanuel as the Virginia Board of Accountancy's new Adjudication Specialist.
- Ms. Glynn noted that interviews for the Enforcement Director had gone well resulting in two finalists.
- Ms. Glynn noted that the 2022 budget decision packages were in process.

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- Ms. Glynn noted that the VBOA's Examination Notice to Schedule (NTS) was valid for 12 months. For consistency purposes, NASBA would like the VBOA to consider a 6-month NTS.
- Ms. Glynn noted NASBA's 114th Annual Meeting would be held virtually on November 2 and 3, 2021.

PUBLIC COMMENT (con't)

Ms. Warwick asked if there were any public members that wished to speak. There was none.

Financial and Board Report update

Ms. Reinholtz presented and fielded questions regarding the Financial and Board Report as of August 31, 2021.

Enforcement update

Ms. Glynn led the discussion regarding the enforcement update. She provided a handout and noted that the older cases had been the primary focus. She noted a new CPE audit pool would be going out soon to randomly selected licensees. She fielded questions.

Board Discussion Topics

Foreign evaluation of education (ACCA and 3 year degrees)

Mr. Barrier reviewed in detail the NASBA International Evaluation Services (NIES). A handout was provided. He noted that the NIES reviewed academic accreditation and provided customized reports for accountancy boards. In addition, Mr. Barrier and Ms. Rogers provided observations regarding the Association of Chartered Certified Accountants (ACCA). Discussion ensued and will continue at a later date.

CPA Evolution: Accreditation Quick Poll results

Ms. Rogers led the discussion regarding the CPA Evolution accreditation quick poll results. She provided a handout and reviewed the results in detail. Discussion ensued.

Determining qualifying exceptions to enforcement guidelines

Ms. Glynn provided a handout and led the discussion to determine qualifying exceptions to the enforcement guidelines. She provided the standard language used when a licensee or candidate requests

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an exception. She noted that with all requested exceptions the licensee or exam candidate must provide supporting documentation. Discussion ensued.

Ethics: VBOA Segment 2022

Ms. Anderson led the discussion regarding the Ethics VBOA segment for 2022. Board members provided comments and suggestions. Ms. Anderson will incorporate the suggestions into the video for further review.

Renewal certifications and CPE deficiencies revisions

Ms. Glynn led the discussion regarding the license renewal certifications and the CPE deficiencies revisions. Board members discussed and provided minor edits to the document.

Upon a motion by Mr. Carson, and duly seconded, the members voted unanimously to approve the CPE Violation Penalties document as amended. The members voting “AYE” were Ms. Warwick, Ms. Lewis, Mr. Bernas, Mr. Bradshaw, Mr. Brown, Mr. Carson and Ms. Rogers.

S.M.A.R.T Goals update

Enforcement Process: Comparing life cycle to benchmarks – update

Ms. Glynn led the discussion regarding the enforcement process and comparing life cycle to benchmarks update. A handout was provided. She provided the average total days for a probable cause review. Discussion ensued. Ms. Glynn noted automated reports as a goal.

Education for Exam

Ms. Anderson provided a handout depicting the approximate timeline for when the changes to the CPA exam will affect the VBOA regulations, VBOA Policy and VBOA education guidelines that are documented in the Education Handbook and on the website. Discussion ensued. She noted Ms. Rogers would be presenting to the Radford University staff and students an overview of the changes coming thus far at the November Board meeting to be held at Radford University.

Additional S.M.A.R.T. goal topics include:

- CPE credits
- Peer Review enforcement
- Education accreditation
- Education for licensure
- Fee structure

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RECESS FOR LUNCH 12:25 p.m.

RECONVENE 1 p.m.

ADDITIONAL ITEMS FOR DISCUSSION

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers

FUTURE MEETING DATES

- November 30, 2021 (Radford University)
- January 11, 2022
- April 7, 2022
- May 25, 2022
- June 23, 2022

Begin closed meeting

Upon a motion by Ms. Lewis, and duly seconded, the members approved by unanimous vote the meeting be recessed and the Virginia Board of Accountancy convene a closed meeting under the Virginia Freedom of Information Act to a matter lawfully exempted from open meeting requirements under the ‘Legal advice regarding specific legal matters’ and ‘personnel matters’ exemptions contained in Virginia Code §2.2-3711 (A)(8) and Code §2.2-3711 (A)(1).

The following non-member will be in attendance for the closed meeting to reasonably aid in the consideration of this topic: James Flaherty

The following non-member will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye

Wendy P. Lewis, CPA – Aye

Jay Bernas – Aye

William R. Brown, CPA – Aye

W. Barclay Bradshaw, CPA – Aye

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D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Seven (7)
Nays: None

End closed meeting

Upon a motion by Ms. Lewis, and duly seconded, the Virginia Board of Accountancy convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712 (D) of the Code of Virginia requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law; NOW THEREFORE, BE IT RESOLVED, that the VBOA hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia laws were discussed in the closed meeting to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the VBOA.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Jay Bernas – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Seven (7)
Nays: None

The following actions were taken as a result of the closed session:

Case #2019-251-024D (Bradshaw and Lewis)

Ms. Lewis and Mr. Bradshaw were not present and did not participate in the closed session.

Upon a motion by Mr. Carson, and duly seconded, members voted to remand Case #2019-251-024D to the enforcement division to offer a consent order.

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CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Abstain
Jay Bernas – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Abstain
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Five (5)
Abstain: Two (2)
Nays: None

Case #2020-031-018D (Brown and Warwick)

Ms. Warwick and Mr. Brown were not present and did not participate in the closed session.

Upon a motion by Mr. Bradshaw, and duly seconded, members voted to accept the order as presented with a suspension of the license for one year.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Jay Bernas – Aye
William R. Brown, CPA – Abstain
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Five (5)
Abstain: Two (2)
Nays: None

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Case #2020-003-002D (Brown and Warwick)

Ms. Warwick and Mr. Brown were not present and did not participate in the closed session.

Upon a motion by Mr. Bradshaw, and duly seconded, members voted to accept the order as presented with a suspension of the license for one year.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Jay Bernas – Aye
William R. Brown, CPA – Abstain
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Five (5)
Abstain: Two (2)
Nays: None

Case #2020-302-302C (Glynn)

Upon a motion by Ms. Rogers, and duly seconded, members voted to remand Case #2020-302-302C back to the enforcement division to comply with the CPE deficiency guidelines.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Jay Bernas – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Seven (7)
Nays: None

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Case #2020-140-140C (Glynn)

Upon a motion by Mr. Bernas, and duly seconded, members voted unanimously to accept the presiding officer's recommendation as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Jay Bernas – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Seven (7)
Nays: None

Case #2020-066-036D (Bradshaw and Lewis)

Mr. Bradshaw and Ms. Lewis were not present and did not participate in the closed session.

Upon a motion by Mr. Brown, and duly seconded, members voted to accept the presiding officer's recommendation as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Abstain
Jay Bernas – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Abstain
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Five (5)

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Abstain: Two (2)
Nays: None

Case #2019-178-101D (Brown and Warwick)

Ms. Warwick and Mr. Brown were not present and did not participate in the closed session.

Upon a motion by Mr. Bradshaw, and duly seconded, members voted to accept the presiding officer's recommendation while eliminating number three and issuing a reprimand for not complying with the CPE requirements for 2016, 2017 and 2018.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Jay Bernas – Aye
William R. Brown, CPA – Abstain
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Five (5)
Abstain: Two (2)
Nays: None

Case #2020-027-014D (Brown and Warwick)

Ms. Warwick, Mr. Bradshaw and Mr. Brown were not present and did not participate in the closed session.

Upon a motion by Ms. Lewis, and duly seconded, members voted to accept the presiding officer's recommendation as written.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Abstain
Wendy P. Lewis, CPA – Aye
Jay Bernas – Aye
William R. Brown, CPA – Abstain
W. Barclay Bradshaw, CPA – Abstain

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D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Four (4)
Abstain: Three (3)
Nays: None

Begin closed meeting

Upon a motion by Ms. Lewis, and duly seconded, the members approved by unanimous vote the meeting be recessed and the Virginia Board of Accountancy convene a closed meeting under the Virginia Freedom of Information Act to a matter lawfully exempted from open meeting requirements under the ‘Legal advice regarding specific legal matters’ and ‘personnel matters’ exemptions contained in Virginia Code §2.2-3711 (A)(8) and Code §2.2-3711 (A)(1).

The following non-member will be in attendance for the closed meeting to reasonably aid in the consideration of this topic: James Flaherty

The following non-member will be in attendance for a portion of the closed meeting to reasonably aid in the consideration of this topic: Nancy Glynn

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Jay Bernas – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Seven (7)
Nays: None

End closed meeting

Upon a motion by Ms. Lewis, and duly seconded, the Virginia Board of Accountancy convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the

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of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia laws were discussed in the closed meeting to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the VBOA.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Jay Bernas – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Aye
D. Brian Carson, CPA, CGMA – Aye
Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Seven (7)
Nays: None

The following action was taken as a result of the closed session:

Mr. Bradshaw was not present and did not participate in the closed session.

Consent Order 2016-005D

Upon a motion by Mr. Brown, and duly seconded, members voted to accept the presiding officer's recommendation except for an adjustment to the monetary penalty.

CALL FOR VOTE:

Laurie A. Warwick, CPA – Aye
Wendy P. Lewis, CPA – Aye
Jay Bernas – Aye
William R. Brown, CPA – Aye
W. Barclay Bradshaw, CPA – Abstain
D. Brian Carson, CPA, CGMA – Aye

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Nadia A. Rogers, CPA – Aye

VOTE:

Ayes: Six (6)

Abstain: (1)

Nays: None

ADJOURNMENT

There being no further business before the VBOA, Ms. Warwick adjourned the meeting at 2:37 p.m.

APPROVED:

Laurie A. Warwick, CPA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director